

will render them illegible is approved. Where the tax on such articles has been paid by return, the ATF officer will satisfy himself that the articles have in fact been taxpaid and each package bears the label or notice required by § 290.222. When the stamps have been properly destroyed, or the packages bear the required label or notice, the ATF officer will supervise the packing of such articles in shipping containers, the numbering of each such container, and the affixture thereto of the following:

Drawback of tax claimed on contents.

Sale, consumption, or use in U.S. prohibited.

Thereafter, the ATF officer will execute his report on each copy of the claim, return two copies to the claimant, deliver one copy to the regional director (compliance), and release the shipment to the claimant for delivery to the port of exportation.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 55, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.225 Delivery of tobacco products, or cigarette papers or tubes for export other than by parcel post.

The claimant, upon release of the tobacco products, or cigarette papers or tubes by the ATF officer for exportation with benefit of drawback of tax under this subpart, shall be responsible for delivery of such articles to the port of exportation for customs inspection, supervision of lading, and clearance of the articles. The claimant shall file with the district director of customs at the port of exportation the two copies of Form 2147 returned to the claimant by the ATF officer in accordance with § 290.224. Such copies shall be filed in sufficient time prior to lading to permit customs inspection and supervision

of lading of the tobacco products, or cigarette papers or tubes.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6961, 33 FR 9493, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.226 Delivery of tobacco products, and cigarette papers and tubes for export by parcel post.

Where the tobacco products, and cigarette papers and tubes are to be shipped by parcel post to a destination in a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, a waiver of his right to withdraw such articles from the mails shall be stamped or written on each shipping container and be signed by the claimant, after which the claimant shall present the shipment to the post office. The claimant shall request the postmaster or his agent to execute the certificate of mailing on the copy of the claim, Form 2147, returned to the claimant by the ATF officer in accordance with § 290.224. When so executed by the postal authorities, the Form 2147 shall be transmitted at once to the regional director (compliance) with whom the form was previously filed.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 55, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.227 Customs procedure.

The customs officer shall satisfy himself that the tobacco products, and cigarette papers and tubes described on the Form 2147 and those inspected by him are the same and shall note on the form any discrepancy. After having inspected the articles and supervised the lading thereof on the export carrier, the customs officer shall complete and sign the certificate of inspection and lading on both copies of Form 2147 and deliver or transmit such copies to the

office of his district director of customs for further processing. After clearance from the port of the export carrier on which the articles are laden, the district director of customs shall execute the certificate of exportation on both copies of Form 2147. The district director of customs shall retain one copy of the form for his records and transmit the other copy to the regional director (compliance) for the region from which the articles were shipped.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6961, 33 FR 9493, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.228 Landing certificate.

Each claimant for drawback under this subpart agrees in the bond filed by him that he will furnish, within a reasonable time, evidence satisfactory to the regional director (compliance) that the tobacco products, and cigarette papers and tubes covered by his claim have been landed at some port beyond the jurisdiction of the internal revenue laws of the United States, or that after shipment from the United States the articles were lost, and have not been relanded within the limits of the United States. The landing certificate shall accurately describe the articles involved, so as to readily identify the drawback claim to which it relates. The landing certificate shall be signed by a revenue officer at the place of destination, unless it is shown that no such officer can furnish such landing certificate, in which case the certificate of landing shall be signed by the consignee, or by the vessel's agent at the place of landing, and shall be sworn to before a notary public or other officer authorized to administer oaths and having an official seal. The landing certificate shall be filed with the regional director (compliance), with whom the drawback claim was filed, within 6 months from the date of clearance of the tobacco products, and cigarette papers and tubes from the United States. A landing certificate prepared in a foreign language shall be accom-

panied by an accurate translation thereof in English.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 56, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.229 Collateral evidence as to landing.

In case of inability to furnish the prescribed evidence of landing, application for relief shall be promptly made by the claimant to the regional director (compliance) with whom the drawback claim and bond were filed. Such application shall set forth the facts connected with the alleged exportation, and indicate the date of shipment, the kind, quantity, and value of tobacco products and cigarette papers and tubes shipped, the name of the consignee, the name of the vessel, the port or place of destination to which the shipment was made, and the date and amount of the bond covering such shipment. The application shall also state in what particular the provisions of this subpart, respecting the proofs of landing, have not been complied with, and the cause of failure to furnish such proofs; that such failure was not occasioned by any lack of diligence on the part of the claimant, or that of his agents; and that he is unable to furnish any other or better evidence than that furnished with his application. Each such application shall be supported by the best collateral evidence the claimant may be able to submit. The evidence may consist of the original or verified copies of letters from the consignee advising the claimant of the arrival or sale of the tobacco products, and cigarette papers and tubes, with such other statements respecting the failure to furnish the prescribed evidence of landing as may be obtained from the consignee or other persons having knowledge thereof. Such letters and other documents in a foreign language shall be accompanied by accurate translations thereof in English, and, when the letters fail to identify sufficiently the tobacco products, and